

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF NET ASSETS - PROPRIETARY FUNDS
June 30, 2002

	Enterprise Funds	
	Airport Fund	Joint Water and Sewer Fund
ASSETS		
Current assets:		
Cash, investments, and accrued interest	\$ 5,192,722	\$ 11,376,071
Receivables, net of allowance for uncollectibles:		
Accounts	3,247,523	17,379,835
Standby charges	-	71,733
Prepaid expenses	-	-
Due from other governments	-	-
Deposits	-	-
Inventories of supplies	-	-
Total current assets	8,440,245	28,827,639
Restricted assets:		
Cash, investments, and accrued interest	61,295,786	36,154,248
Cash with fiscal agents	7,981,004	40,156,598
Accounts receivable	126,275	513,474
Escrow deposits	-	142,497
Total restricted assets	69,403,065	76,966,817
Property and equipment:		
Land	32,916,822	22,389,226
Land and improvements acquired from U.S. Air Force	7,630,077	-
Buildings and improvements	142,068,780	2,257,926
Runways and other improvements	242,350,627	-
Improvements other than buildings	98,789,651	1,213,294,515
Machinery and equipment	11,961,735	36,613,865
Other	640,546	-
	536,358,238	1,274,555,532
Less accumulated depreciation and amortization	240,174,799	624,826,480
Net property and equipment	296,183,439	649,729,052
Construction work in progress	-	27,595,615
Total property and equipment	296,183,439	677,324,667
Other assets		
Capitalized bond issuance costs	1,484,609	540,462
Land - acquired under claim settlement	-	-
Purchased water rights, net of accumulated amortization	-	27,112,946
Total other assets	1,484,609	27,653,408
Total Assets	\$ 375,511,358	\$ 810,772,531

Enterprise Funds

<u>Refuse Disposal Fund</u>	<u>Housing Authority Fund</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>	<u>Internal Service Funds</u>
\$ 4,216,866	\$ 8,459,109	\$ 3,313,371	\$ 32,558,139	\$ 26,646,828
2,670,984	147,882	125,744	23,571,968	2,029,360
-	-	-	71,733	-
-	-	-	-	300,963
-	489,555	-	489,555	63,060
-	-	-	-	6,679
<u>612,970</u>	<u>139,851</u>	<u>535,847</u>	<u>1,288,668</u>	<u>1,848,658</u>
<u>7,500,820</u>	<u>9,236,397</u>	<u>3,974,962</u>	<u>57,980,063</u>	<u>30,895,548</u>
11,792,050	-	17,322,197	126,564,281	-
3,518,069	-	201,947	51,857,618	-
-	2,094	5,084,860	5,726,703	-
-	<u>452,753</u>	-	<u>595,250</u>	-
<u>15,310,119</u>	<u>454,847</u>	<u>22,609,004</u>	<u>184,743,852</u>	-
5,165,504	3,767,389	7,177,000	71,415,941	283,842
-	-	-	7,630,077	-
31,429,896	47,721,432	49,286,763	272,764,797	406,001
-	-	-	242,350,627	-
-	-	-	1,312,084,166	765,388
53,437,848	327,741	52,555,759	154,896,948	1,694,109
-	-	-	640,546	-
<u>90,033,248</u>	<u>51,816,562</u>	<u>109,019,522</u>	<u>2,061,783,102</u>	<u>3,149,340</u>
<u>42,708,399</u>	<u>33,581,502</u>	<u>52,269,116</u>	<u>993,560,296</u>	<u>2,263,063</u>
47,324,849	18,235,060	56,750,406	1,068,222,806	886,277
<u>3,938,420</u>	<u>986,190</u>	<u>19,373,329</u>	<u>51,893,554</u>	-
<u>51,263,269</u>	<u>19,221,250</u>	<u>76,123,735</u>	<u>1,120,116,360</u>	<u>886,277</u>
165,857	-	422,960	2,613,888	-
-	-	-	-	1,930,000
-	-	-	27,112,946	-
<u>165,857</u>	-	<u>422,960</u>	<u>29,726,834</u>	<u>1,930,000</u>
\$ <u>74,240,065</u>	\$ <u>28,912,494</u>	\$ <u>103,130,661</u>	\$ <u>1,392,567,109</u>	\$ <u>33,711,825</u>

CITY OF ALBUQUERQUE, NEW MEXICO
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June 30, 2002

	Enterprise Funds	
	Airport Fund	Joint Water and Sewer Fund
LIABILITIES		
Current liabilities:		
Accounts payable	332,316	2,353,529
Accrued payroll	72,730	217,585
Accrued vacation and sick leave pay	599,809	1,559,122
Accrued interest	-	545,918
Accrued fuel cleanup costs	-	-
Fare tokens outstanding	-	-
Deposits	-	193,695
Due to other governments	-	-
Current portion of claims and judgements payable	-	-
Current portion of water rights contract and loan agreements	-	3,384,676
Total current liabilities	1,004,855	8,254,525
Liabilities payable from restricted assets:		
Construction contracts	284,289	1,788,606
Retainage	-	294,357
Current portion of revenue bonds payable	4,975,000	31,160,000
Accrued interest	3,298,150	6,096,370
Deferred revenue	55,250	7,524
Other	-	23,040
Total liabilities payable from restricted assets	8,612,689	39,369,897
Non current liabilities excluding current portion:		
Revenue bonds, net of unamortized discounts	219,466,610	240,843,254
Water rights contract and loan agreements	-	45,752,329
Claims and judgements payable	-	-
Accrued vacation and sick leave pay	266,219	730,530
Total non current liabilities	219,732,829	287,326,113
Other liabilities:		
Deferred revenue	198,201	1,507,030
Advances from other funds	-	-
Total other liabilities	198,201	1,507,030
Total liabilities	229,548,574	336,457,565
NET ASSETS		
Invested in capital assets, net of related debt	93,445,989	409,080,380
Restricted:		
Debt service	23,985,101	5,730,725
Construction	17,931,927	11,416,968
Unrestricted	10,599,767	48,086,893
Total net assets	\$ 145,962,784	\$ 474,314,966

Enterprise Funds

<u>Refuse Disposal Fund</u>	<u>Housing Authority Fund</u>	<u>Other Enterprise Funds</u>	<u>Totals</u>	<u>Internal Service Funds</u>
624,815	357,753	257,928	3,926,341	2,099,067
108,018	-	221,235	619,568	76,641
965,230	286	1,172,934	4,297,381	467,887
-	-	-	545,918	-
-	-	-	-	45,579
-	-	153,763	153,763	-
62,827	146,209	-	402,731	-
-	12,640	-	12,640	-
-	-	-	-	13,154,499
-	-	-	3,384,676	-
<u>1,760,890</u>	<u>516,888</u>	<u>1,805,860</u>	<u>13,343,018</u>	<u>15,843,673</u>
118,031	-	3,874,170	6,065,096	-
-	-	113,746	408,103	-
2,650,000	-	125,000	38,910,000	-
868,069	-	76,947	10,339,536	-
-	2,094	-	64,868	-
<u>1,196,496</u>	<u>452,753</u>	<u>-</u>	<u>1,672,289</u>	<u>-</u>
<u>4,832,596</u>	<u>454,847</u>	<u>4,189,863</u>	<u>57,459,892</u>	<u>-</u>
33,244,203	-	2,289,840	495,843,907	-
-	-	-	45,752,329	-
-	-	-	-	26,144,014
<u>820,795</u>	<u>121,923</u>	<u>477,882</u>	<u>2,417,349</u>	<u>198,721</u>
<u>34,064,998</u>	<u>121,923</u>	<u>2,767,722</u>	<u>544,013,585</u>	<u>26,342,735</u>
-	-	9,085	1,714,316	-
-	-	25,600,000	25,600,000	-
-	-	25,609,085	27,314,316	-
<u>40,658,484</u>	<u>1,093,658</u>	<u>34,372,530</u>	<u>642,130,811</u>	<u>42,186,408</u>
23,248,352	19,221,250	56,226,363	601,222,334	886,277
634,474	-	952,406	31,302,706	-
4,459,866	-	9,897,227	43,705,988	-
<u>5,238,889</u>	<u>8,597,586</u>	<u>1,682,135</u>	<u>74,205,270</u>	<u>(9,360,860)</u>
<u>\$ 33,581,581</u>	<u>\$ 27,818,836</u>	<u>\$ 68,758,131</u>	<u>\$ 750,436,298</u>	<u>\$ (8,474,583)</u>